

Article - Labor and Employment

§8-617.

(a) (1) A not for profit organization may make an election that is effective on the day on which the Secretary determines that the organization is an employing unit by submitting to the Secretary a written notice of the election not later than 30 days after the determination.

(2) A not for profit organization that makes an election under this subsection shall continue to be liable for reimbursement payments:

(i) for at least 1 year; and

(ii) until it submits a termination of the election under subsection (b) of this section.

(3) After termination of an election a not for profit organization shall continue to be liable for the amount of regular and work sharing benefits and 50% of extended benefits that are attributable to base period wages paid during the period of its election.

(b) To terminate an election under this section, an employer shall submit to the Secretary a written notice of termination at least 30 days before the beginning of the calendar year for which the termination first shall be effective.

(c) (1) A not for profit organization that has been paying contributions may make an election by submitting to the Secretary a written notice of the election at least 30 days before the beginning of a calendar year.

(2) A not for profit organization that makes an election under this subsection shall continue to be liable for reimbursement payments:

(i) for at least 2 calendar years; and

(ii) until it submits a termination of the election under paragraph (3) of this subsection.

(3) To terminate an election under this section, a not for profit organization shall submit to the Secretary a written notice of termination at least 30 days before the beginning of the calendar year for which the termination first shall be effective.

(d) The earned rating record of a not for profit organization that elects to make reimbursement payments shall continue to be charged for regular and work sharing benefits and 50% of extended benefits that are attributable to base period wages paid during the period in which it paid contributions.

(e) The Secretary:

(1) for good cause may extend the period within which a not for profit organization may submit a notice of election or notice of termination of election; and

(2) may allow an election to be retroactive.

(f) (1) In accordance with regulations adopted to carry out this title, the Secretary shall notify each not for profit organization of any determination that the Secretary makes about:

(i) its status as an employing unit; or

(ii) the effective date of an election or termination of election.

(g) (1) A not for profit organization may appeal a determination of the Secretary to the Board of Appeals within 15 days after the Secretary mails notice of the determination to the not for profit organization at the last known address of the not for profit organization or otherwise delivers the notice.

(2) The Secretary shall be a party to the appeal.